

2023 VALUE ADJUSTMENT BOARD
Minutes of the July Monthly VAB Meeting

Wednesday, July 24, 2024
9:00 AM, Council Chambers
1st Floor, City Hall (St. James)

Council Member Will Lahnen, Chair
Council Member Rahman Johnson, **Arrived 9:04 AM**
Council Member Joe Carlucci, Alternate, **Excused**
School Board Member Lori Hershey
Council Appointed Citizen Member Shirley Dasher
School Board Appointed Citizen Member Dominic Cummings

In Attendance:

Margaret M. “Peggy” Sidman, Value Adjustment Board Clerk
Heather Pelegrin, Assistant Chief Legislative Services – VAB
Johnathan Griffis, Value Adjustment Board Staff
Andrew Cable, Value Adjustment Board Staff
Steven Libby, Legislative Assistant II
William H. Jeter, Jr., Value Adjustment Board Attorney
Jamey Crozier, Executive Council Assistant, Council Member Lahnen
Joyce Morgan, Property Appraiser
Tiffany Pinkstaff, Counsel to the Property Appraiser
Keith Hicks, Chief Appraiser, PAO
Harry Guetherman, Commercial Division Chief, PAO
Jim Ogburn, Residential Division Chief, PAO
Sage Sullivan, TPP Division Chief, PAO
Desi Green, Chief Financial Officer, PAO

Chair Lahnen called the meeting to order at 9:00 AM.

1. Introduction of Board and staff.
2. Chair Lahnen stated the next item on the agenda was to approve the meeting minutes from the 2023 VAB Board Meeting held on June 13, 2024. **Board Member Dasher made a motion to approve the minutes. The motion was seconded by Board Member Cummings. The Board Approved 4-0.**
3. Public Comments: There were none.
4. Deferral requests from Petitioners. There were none.
5. Deferral requests from the Property Appraiser’s Office. There were none.
6. Consideration of Special Magistrate Recommendation Decisions

Chair Lahnen noted that there were 97 Special Magistrate Recommended Decisions on the spreadsheet. William Jeter, VAB Attorney, explained that Petition VAB #2023-2512 and Petition VAB #2023-2707 were past deferrals from the June 13, 2024, VAB meeting which were included in the 97 Recommended Decisions on the spreadsheet.

Board Member Dasher made a motion to Approve the 97 Special Magistrate Recommended Decisions. The motion was seconded by Board Member Hershey. The Board Approved 4-0.

7. Other Business

Board Member Johnson arrived and was introduced by Chair Lahnen.

Chair Lahnen stated the next item on the agenda was the 2023 VAB budget. Chair Lahnen called on Peggy Sidman, VAB Clerk, for an explanation. Ms. Sidman explained the VAB budget is made up of salaries, supplies, professional services provided, etc. Ms. Sidman stated since FY 20/21 the VAB budget has remained at \$315,000. Ms. Sidman explained that the budget remained at \$315,000 due to the number of petitions filed as well as the number of hearings held, remaining on the lower end.

- FY 20/21 VAB Budget: \$315,000 with 3161 Petitions and 374 Hearings
- FY 21/22 VAB Budget: \$315,000 with 3383 Petitions and 307 Hearings
- FY 22/23 VAB Budget: \$315,000 with 4448 Petitions and 939 Hearings

Peggy Sidman, VAB Clerk, shared that the current 2023 VAB budget was short approximately \$50,000, due to an increase in hearings held which also resulted in more Recommended Decisions being written with Special Magistrate additional invoices still being submitted. FY 23 had to pay significantly more to the Special Magistrates due to the increase in the number of hearings in previous years. Additional funds would be used to cover the Special Magistrates fees. Ms. Sidman distributed a resolution for the Board's consideration that requested the VAB Professional Services Account be increased from \$315,000 to \$380,000 for the upcoming VAB year proposed by Ordinance 2024-0504. Board Member Johnson noted that the VAB funding is shared by the City Council and the School Board. Ms. Sidman stated Board Member Johnson was correct in his statement. Ms. Sidman also stated that future amounts of petitions and hearings are difficult to forecast. Ms. Sidman explained the current data and communication with the Property Appraiser was suggesting that the 2024 VAB year would be similar to the 2023 VAB year.

Board Member Johnson stated that he supports the budget increase because he is concerned about a future increase in petitions and hearings. Board Member Johnson was concerned that the VAB will continue getting its budget reduced due to the reduction in 2020 which went from \$380,000 to \$315,000.

Chair Lahnen clarified this new budget will likely be approved by the Mayor's Budget Review Committee (MBRC). Ms. Sidman explained that the MBRC reviews previous years to determine future budgets. Chair Lahnen believes this budget will likely be approved since the 2023 VAB year tripled in the number of hearings from the previous year.

William Jeter, VAB Attorney explained that the VAB is not a Committee of the City Council. It is jointly funded by the City Council and the School Board and is a separate entity created by the Florida Legislature. Mr. Jeter stated that it is legally obligated to process all taxpayer petitions and must complete its operations required by Florida law, regardless of the amount the City decides to allocate to it. Board Member Johnson asked whether the \$380,000 amount would be sufficient for VAB operations. Ms. Sidman and the Property Appraiser's Office indicated that this amount would be sufficient.

Board Member Hershey made a motion to approve Value Adjustment Board Resolution 2024-1. The motion was seconded by Board Member Johnson. The Board Approved 5-0.

Chair Lahnen noted that he had received an email the previous evening, July 23, 2024, from the Florida Department of Revenue (“DOR”) as a follow-up to the DOR Advisory Memo issued on June 11, 2024. He stated that this follow-up had no effect on any pending case but noted for the record that he had distributed the email to Board Members for consideration. Chair Lahnen recommended reaching out to William Jeter, VAB Attorney if there were any questions regarding the email.

Heather Pelegrin, Assistant Chief Legislative Services – VAB, stated that the last meeting of the 2023 VAB would be held on August 14, 2024, at 9:00 AM and that the 2024 VAB Organizational Meeting would immediately follow.

Peggy Sidman, VAB Clerk, introduced Andrew Cable, a new member of the VAB staff.

Chair Lahnen stated that Council Member Joe Carlucci will be replacing Board Member Johnson on the 2024 VAB. Ms. Pelegrin added that School Board Member, Dr. Lori Hershey, will be replaced by School Board Member, Darryl Willie for the 2024 VAB.

Chair Lahnen announced the date and location of the final 2023 VAB Meeting: Wednesday, August 14, 2024, at 9:00 AM, City Hall, 1st Floor, Council Chambers.

Meeting was adjourned at 9:23 AM.